

# ENVIRONMENT AND SUSTAINABLE DEVELOPMENT DIRECTORATE

---

## Purpose

The Environment and Sustainable Development Directorate (the Directorate) promotes sustainable living and resource use, strengthens the Territory's response to climate change and provides an integrated planning and land use system that contributes to the sustainable development and future of the ACT.

The Directorate's aim is to lead the Territory in developing and implementing targeted policies and programs that address environment protection and sustainability, nature conservation, heritage, water and energy security, building safety, sustainable urban design, and sustainable and integrated transport and spatial planning, policy and delivery.

The functions of the Directorate are complemented by the regulatory capacity provided through the statutory functions of the *Planning and Development Act 2007*, the *Construction Occupations Licensing Act 2004*, the *Building Act 2004*, the *Utilities Act 2000*, the *Electricity Safety Act 2001*, the *Water and Sewerage Act 2000*, the *Gas Safety Act 2000*, the Conservator of Flora and Fauna, the *Environment Protection Act 1997*, the *Heritage Act 2004*, and the *Clinical Waste Act 1990*.

## 2013-14 Priorities

Priorities to be pursued by the Directorate in 2013-14 include:

- implementing the ACT Planning Strategy, that proposes changes to planning policy, including focussing on urban infill development, with growth focused around commercial centres and integrated with transport initiatives. The Strategy promotes development of infrastructure that provides choices in how Canberrans live, travel and where they work;
- implementing the Government Transport Policy, *Transport for Canberra*, that integrates transport and land use planning to manage city growth. This transport policy outlines Government actions on public transport, parking, vehicle movement and active travel (walking and cycling);
- implementing *Weathering the Change Action Plan 2*, which aims to transition the ACT towards the Government's policy objective of zero net emissions by 2060, and pursuing carbon neutrality in the Government's operations and service delivery;
- continuing to implement the *Carbon Neutral ACT* framework which will enhance the ability of the Government to reduce greenhouse gas emissions from its operations and delivery of services and achieve the aim of zero Government emissions from 2020;
- delivering a range of strategic planning initiatives including:
  - detailed planning, facilitating supported changes to the Territory Plan and engineering investigations as part of the land release program, with a focus on supporting housing affordability and accessible communities;

- working on the master plan program to identify where infill development could occur in and around town and group centres and along transport corridors and how this development and change can be facilitated;
- participating in, and leading components of, regional planning in partnership with the NSW Department of Infrastructure and Planning;
- participating in national forums on analysis and development of national transport and infrastructure strategies and policies; and
- providing technical support to the Capital Metro Agency.
- continuing planning system and other regulatory reforms by:
  - working with industry to further refine the eDevelopment platform; and
  - reviewing Part 5 of the *Utilities Act 2000* to improve regulatory control of licensed utilities in the Territory.
- monitoring and facilitating changes to the Territory Plan to ensure that it reflects Government policies relating to the management and planning for the future sustainable growth of the ACT;
- assessing development proposals including lease variations in accordance with the Territory Plan;
- continuing an energy reform agenda at an ACT and national level and implementing the ACT Sustainable Energy Policy;
- assisting industry to implement the *Energy Efficiency (Cost of Living) Scheme*;
- continuing to develop strategies to protect and conserve threatened species and ecological communities;
- continuing the implementation of the *Think water, act water* strategy and implementing policies and programs which reduce demand for water and, where feasible, increase the use of non-potable water;
- implementing the *ACT Waste Management Strategy 2011-2025*;
- celebrating, promoting, caring for and conserving the ACT's Cultural Heritage and information on local Indigenous heritage;
- supporting the Canberra and South East Region Environment Centre, the Conservation Council, SEE-Change ACT and community ventures with the ACT Government in regional environmental measures; and
- working with the ACT Natural Resource Management Council, community, governments, landholders, industry, the local Indigenous community, and scientific and research organisations to improve our natural environment including through the Commonwealth Government's *Caring for our Country* program.

## Business and Corporate Strategies

The Directorate is guided by the Government's Performance and Accountability Framework and seeks to integrate the Government's strategic planning, as articulated in the *Canberra Plan – Towards our Second Century*. The Directorate's policy initiatives are complemented by the regulation and enforcement capacity provided through the statutory functions of the Planning and Land Authority, the Environment Protection Authority, the Conservator of Flora and Fauna and supporting the Heritage Council.

The Directorate is committed to:

- identifying the most effective and efficient use of available resources through an analysis of existing programs and new expenditure proposals;
- maintaining the highest standards of ethical behaviour and leadership;
- strengthening collaborative relationships within Government and effective community engagement and customer service; and
- valuing our people through effective leadership, staff retention, an efficient recruitment process and staff learning and development.

## Estimated Employment Level

2011-12 Actual Outcome	2012-13 Budget	2012-13 Est. Outcome	2013-14 Budget
467 Staffing (FTE) <sup>1</sup>	445	451 <sup>2</sup>	422 <sup>3</sup>

### Notes:

1. Includes the Office of the Commissioner for Sustainability and the Environment.
2. The increase of 6 FTE in the 2012-13 estimate outcome from the 2012-13 Budget is due to savings not yet being fully realised.
3. The decrease of 29 FTE in the 2013-14 Budget from the 2012-13 estimated outcome is due to savings initiatives.

## Strategic Objectives and Indicators

### Strategic Objective 1

Leading the Community Towards Making Canberra a Zero-Net Carbon Emitter

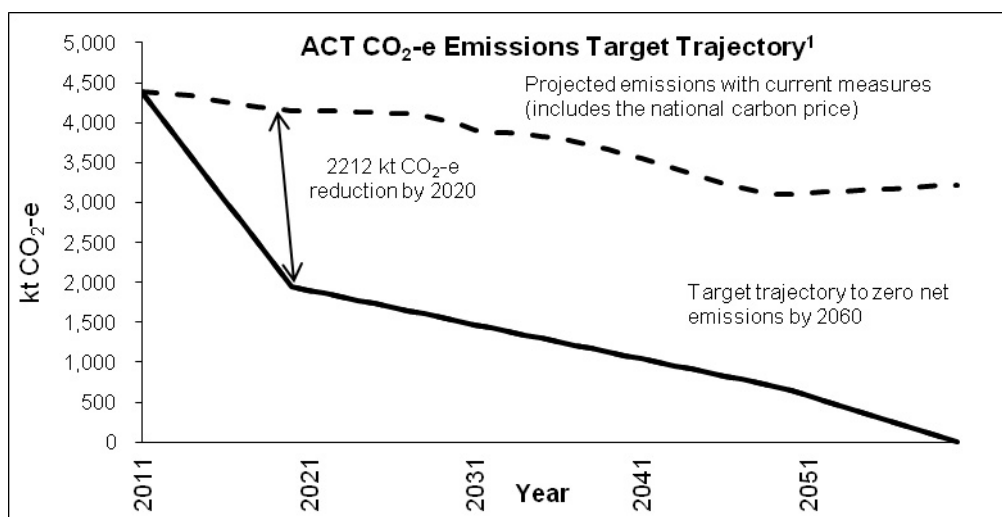
The Government's vision for Canberra is to set the benchmark for Australian cities in carbon neutrality and sustainability. The Directorate works across government, the business sector and the broader community to achieve greenhouse gas emission reductions.

The Directorate will raise awareness of climate change through engaging with the community, building partnerships in mitigation and adaptation and developing effective offset options.

The Directorate will:

- implement *Weathering the Change Action Plan 2* as a comprehensive road map to carbon neutrality;
- ensure the monitoring and reporting of greenhouse gas emissions against legislated targets and implement a carbon neutral framework for the Government;
- promote business and community engagement on climate change through the Climate Change Council and sectoral agreements; and
- develop a sustainable transport network through strategic planning.

**Strategic Indicator 1:** Identify Actions to Deliver 40 per cent Greenhouse Gas Emission Reductions Compared to 1990 levels by 2020



**Note:**

1. Carbon offsets are measured in metric tons of carbon-dioxide-equivalent (CO<sub>2</sub>-e)

**Strategic Objective 2**

Promoting Sustainable, Secure and Equitable Energy Supply

As part of the drive to carbon neutrality the Government has developed an ACT Sustainable Energy Policy. The primary focus of the policy is to reduce emissions associated with energy use. The policy contains specific and measurable targets to ensure the equitable provision of energy and security of supply. Implementation will continue in 2013-14 where the Directorate will:

- support the uptake of renewable energy such as GreenPower;
- support the deployment of large scale renewable energy generation within the Territory; and
- support increased energy efficiency in homes and businesses through the promotion of the *Energy Efficiency (Cost of Living) Scheme*.

**Strategic Indicator 2.1:** Growth in Renewable Energy Generation in the Territory

**Strategic Indicator 2.2:** Uptake of Energy Efficiency (Cost of Living) Scheme

**Strategic Objective 3**

Securing Sustainable Water Resources

The Government will continue to explore and support cost effective ways to reduce demand for water, encourage sustainable water use through water sensitive urban design and pursue various options to reduce our reliance on potable water.

The Directorate will work across government and with ACTEW Corporation to secure the ACT's water supply and with the broader community to achieve sustainability in water use.

The Directorate will:

- implement a new *Think water, act water* strategy to specifically address long term water usage and catchment management;

- work with industry and the community to identify and implement water sensitive urban design including water savings measures, and promote water savings programs and technologies, including through rebates where appropriate;
- review Environmental Flow Guidelines to ensure the continuing health of the ACT's rivers and lakes; and
- work with the Murray Darling Basin Authority to implement water reforms within the ACT's part of the Murray Darling Basin to achieve long term water security as the city grows.

**Strategic Indicator 3:** Work with the Community on Implementing the Murray Darling Basin Plan

#### **Strategic Objective 4**

Protecting our Environment and Promoting Contemporary, Best Practice Environmental Standards

The Directorate will continue to promote knowledge sharing and implementation of contemporary, best practice environmental standards.

In 2013-14 the Directorate will:

- continue to protect the quality of the Territory's air, land, water and environmental values under the regulatory provisions of the environment legislation;
- review the *Environment Protection Act 1997*;
- finalise the review and amendment of the *Nature Conservation Act 1980*;
- continue to implement the ACT Waste Management Strategy;
- protect and manage the ACT's biodiversity;
- increase community and industry awareness and engagement in protecting our natural and built environment;
- support the COAG Standing Council on Environment and Water to implement consistent, innovative and best practice approaches to environmental protection and management; and
- support the Natural Resources Management Council including policies and programs that preserve our natural environment.

**Strategic Indicator 4:** Develop and Implement ACT Wide Sustainability Policies Including Waste and Biodiversity Conservation

### **Strategic Objective 5**

Deliver Spatial Planning, Urban Design and Building Outcomes for the Territory that Contribute to a Sustainable Canberra

This objective will be achieved through the implementation of the goals underpinning the *ACT Planning Strategy*, the *Transport for Canberra* and *Weathering the Change* policies.

In 2013-14 the Directorate will:

- implement the Planning Strategy through a range of actions including:
  - master planning for centres to provide direction for future change and growth including sustainable design outcomes;
  - preparing a strategic planning framework for the city centre in the City Plan;
  - examining community facility planning to establish future policy positions;
  - analysing benchmarks for sustainable urban design outcomes;
  - ensuring Territory Plan land uses reflect the broad structure of the Planning Strategy including a review of the locations of medium and higher density residential zones; and
  - depending on the result of the Gungahlin Strategic Assessment, review the structure plans within the Territory Plan for the remaining development areas of Gungahlin.
- continue the review of commercial zones' development codes applying to group and local centres;
- continue land investigation, planning and design of major infrastructure supporting urban and industrial development adjacent to Fyshwick and in the western broadacre area;
- prepare an implementation strategy for the Molonglo Stage 2 area;
- continue to work with surrounding local and State Governments to develop regional planning for Canberra;
- plan and implement a range of transport initiatives in *Transport for Canberra* including:
  - finalising the Strategic Cycle Network Plan for Canberra and establish areas for design and upgrade;
  - monitoring and evaluating networks and public transport to inform new network planning;
  - providing technical support to the Capital Metro Agency; and
  - identifying park and ride, bike and ride and approaches to support achieving a higher modal split to public transport, cycling and walking.
- continue to participate in National forums to provide analysis and input to transport and infrastructure policy nationally and in the ACT;
- support the work of the Government Architect; and
- improve the sustainability of buildings through the application of building policy and compliance activities.

**Strategic Indicator 5:** Amend Planning Legislation and Practices to Ensure Delivery of Land Supply, Housing Affordability and Sustainable Transport Options

**Strategic Objective 6**

Achieve and Maintain Effective Regulatory Systems

This objective will be achieved through continuous review and enhancement of the legislation administered by the Directorate and associated regulations, together with the Territory Plan, to deliver an effective regulatory framework.

The Directorate will:

- identify opportunities for better integration of the National Capital Plan and Territory Plan;
- continue integrated land use and transport planning in Greenfield and Brownfield areas;
- facilitate and manage growth and change within the City through the development assessment framework and management of the leasehold system;
- complete the implementation of first stage priority items for the Territory Plan policy review;
- continue to implement the outcomes of the Minister's Building Quality Forum, including through the review and amendment of the *Building Act 2004*;
- undertake a review of the *Environment Protection Act 1997* and implement recommendations to improve the operation and effectiveness of the legislation;
- complete the review of Part 5 of the *Utilities Act 2000*;
- ensure compliance (by audit) of building certifiers with their responsibilities under the *Planning and Development Act 2007*;
- implement initiatives announced by the Government on affordable housing; and
- ensure compliance with the *Heritage Act 2004* and associated regulations.

**Strategic Indicator 6:** Continuous review of regulatory policies, procedures and systems and ensuring that environment protection, heritage, nature conservation and construction activities are properly co-ordinated and effective in its application

## Output Classes

	Total Cost <sup>1</sup>		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output Class 1:</b>				
<b>Environment and Sustainable Development</b>	93,633	108,288 <sup>2</sup>	76,180	68,992
<b>Output 1.1: Regulation and Services<sup>3</sup></b>	33,003	26,882	25,329	22,139

### Notes:

1. Total cost includes depreciation and amortisation of \$0.760 million in 2012-13 and \$0.427 million in 2013-14. Additionally, total cost includes impairment expenses of \$1.2 million in 2012-13 estimated outcome.
2. Total cost does not include transfer expenses of \$1.779 million in 2013-14.
3. Own source revenue is retained by ESDD to supplement GPO.

### Output Description

Provide regulatory guidance to the Building Industry through:

- audits of the work of construction occupations;
- investigation of complaints against construction occupation professionals; and
- inspection of building, electrical, plumbing, drainage and gas-fitting works.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output 1.2: Planning Delivery</b>	11,257	10,487	10,489	10,294

### Output Description

Facilitate and manage growth and change within the ACT through development assessment and leasehold management, with the overarching objective of promoting and facilitating economically productive, sustainable, attractive, safe and well-designed urban and rural environments in the ACT.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output 1.3: Planning Policy<sup>1</sup></b>	21,465	47,589	15,316	14,320

### Note:

1. Total cost includes transfer of assets of \$3.079 million and expensing of feasibility studies of \$2.039 million in 2012-13 estimated outcome. Total cost in 2013-14 includes the transfer of assets of \$33.231 million.

### Output Description

Provision of high quality professional services in strategic and land planning, sustainable transport planning and planning for land release that encourages high quality urban design.



## Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output 1.4: Heritage</b>	2,047	1,847	1,909	1,721

### Output Description

Administration of the heritage provisions of the *Heritage Act 2004* and assistance in the conservation of the ACT's heritage assets to ensure their identification, preservation, protection, maintenance and enhancement where appropriate. ACT Heritage area provides administrative and operational support to the ACT Heritage Council and its projects, and administers the annual funding of the ACT Heritage Grants Program. A key function is also the promotion and education of the community regarding heritage assets of the ACT.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output 1.5: Environment Policy<sup>1</sup></b>	20,317	16,294	17,955	15,433

#### Note:

1. 2012-13 total cost is supplemented by revenue received from the Commonwealth Government.

### Output Description

Provision of policy advice on:

- sustainable use of water including *Think water, act water*;
- energy efficiency measures;
- reductions in waste;
- climate change, including *Weathering the Change*; and
- the natural environment including the implementation of programs responding to natural resource management as part of the Commonwealth's *Caring for our Country* program.

## Output Classes cont.

	Total Cost		Government Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>Output 1.6: Environment Protection and Water Regulation</b>	5,574	5,189	5,182	5,085

### *Output Description*

Administration of regulatory activities to protect and enhance the natural and built environment.

Environment Protection and Water provides advice and delivers education, compliance and enforcement services to the Government and community.

	Total Cost		EBT Payment for Outputs	
	2012-13	2013-14	2012-13	2013-14
	Est. Outcome \$'000	Budget \$'000	Est. Outcome \$'000	Budget \$'000
<b>EBT Office of the Commissioner for Sustainability and the Environment</b>	1,439	1,306	1,438	1,306

### *Output Description*

Publication of the State of the Environment Report, investigation of complaints by Ministerial direction, or where a Territory agency's actions may have a substantial impact on the environment.

## Accountability Indicators

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
<b>Output Class 1: Environment and Sustainable Development</b>			
<b>Output 1.1: Regulation and Services</b>			
a. Percentage of audits/investigations undertaken in respect to:			
– building applications lodged	10%	10%	10%
– new electrical installations	100%	97%	100%
– new commercial gas installations	100%	97%	100%
– new sewerage connections	100%	97%	100%
– new photovoltaic installations <sup>1</sup>	100%	92%	100%
b. Formal written complaints made under the <i>Planning and Development Act 2007</i> and the <i>Construction Occupants (Licensing) Act 2004</i> are acknowledged within 10 working days	90%	92%	90%
c. Level of satisfaction with the Directorate's customer services and products	80%	78%	80%
d. Determine through audit which greenfield residential leases have 'commence and complete' covenants which expired on, or after, 1 July 2011. Leaseholds identified as being in breach will be notified of the breach	100%	100%	100%
e. Assess data and prepare a public report on the use and quality of the water resources of the ACT annually published on the Directorate's website <sup>2</sup>	Oct 2012	Apr 2013	n/a

### Notes:

- 2012-13 estimated outcome is due to high non-compliance rates and the need for reinspections prior to the completion of an audit/investigation. Rectification work can take time to complete which delays final approvals by inspectors.
- The indicator (e) has been transferred to Output 1.5. The delay in reporting was due to a refinement of the data provided in the report.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
<b>Output 1.2: Planning Delivery</b>			
a. Development application processing times:			
– average processing time in working days <sup>1</sup>	40	46	40
– median processing time in working days	35	30	35
b. Percentage of development application decisions made within statutory timeframe	75%	74%	75%
c. Percentage of development application appeals resolved by mediation in relation to development proposals	35%	25%	35%
d. Percentage of ACT Civil and Administrative Tribunal (ACAT) decisions which uphold the Directorate's original decision	85%	95%	85%
e. Percentage of Development Services Assurance Program completed <sup>2</sup>	90%	Not achieved	n/a
f. Percentage of EIS Scoping documents prepared within statutory timeframes <sup>3</sup>	75%	n/a	75%

### Notes:

- 2012-13 estimated outcome is primarily the result of the complexity of several large applications received during the year.
- Indicator discontinued as structural changes have meant that the Development Services Assurance Program has undergone revision in the early part of the year and has been incorporated into the Directorate's governance services.
- The statutory timeframe is prescribed under s214 of the *Planning Development Act 2007*, as 30 working days or a further period if approved by the Chief Planning Executive. No EIS scoping documents were required in 2012-13.

## Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
<b>Output 1.3: Planning Policy</b>			
a. Commence data collection and evaluation processes as outlined in the ACT Planning Strategy <sup>1</sup>	Jun 2013	Jun 2013	n/a
b. Achievement of the key actions for 2012-13 as outlined in the Transport for Canberra Policy <sup>2</sup>	Jun 2013	Jun 2013	n/a
c. Provision of greenfields residential land, ready for Estate Development Plan preparation, equivalent to five years demand <sup>3</sup>	8,000	9,931	n/a
d. Achievement of the key actions for 2013-14 as outlined in the Transport for Canberra Policy <sup>4</sup>	n/a	n/a	Jun 2014
e. Implement evaluation process of ACT Planning Strategy and report against actions <sup>5</sup>	n/a	n/a	Jun 2014

**Notes:**

1. Indicator discontinued and replaced with indicator (e).
2. Indicator discontinued and replaced with indicator (d).
3. The measure indicates number of dwellings. 2012-13 estimated outcome reflects the need to supply additional land in response to an undersupply of serviced greenfields land since 2006. This indicator has been discontinued.
4. New indicator which replaces indicator (b).
5. New indicator which replaced indicator (a).

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
<b>Output 1.4: Heritage</b>			
a. Finalise legislation arising from the review of the <i>Heritage Act 2004</i> <sup>1</sup>	Jun 2013	Not achieved	Oct 2013

**Note:**

1. Legislation is expected to be finalised in October 2013.

## Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
<b>Output 1.5: Environment Policy<sup>1</sup></b>			
a. Delivery of the National Energy Customer Framework within specified timeframes <sup>2</sup>	June 2013	July 2012	n/a
b. Report on the progress against targets set out in the ACT Waste Management Strategy	June 2013	June 2013	June 2014
c. Development of the new <i>Think water, act water</i> for public release <sup>3</sup>	June 2013	June 2013	n/a
d. Acceptance by the Commonwealth Government of the <i>Caring for our Country</i> initiative twice annual performance and financial progress reports	2	2	2
e. Finalisation of legislation arising from the review of the <i>Nature Conservation Act 1980</i> <sup>4</sup>	June 2013	Not achieved	Dec 2013
f. Oversee the actions of <i>Weathering the Change</i> Action Plan 2:			
– publish an annual inventory <sup>5</sup>	Sept 2012	Oct 2012	Sept 2013
– publish an annual report on emissions targets <sup>6</sup>	Sept 2012	Jan 2013	Sept 2013
g. Review the draft Nature Conservation Strategy for public consultation <sup>7</sup>	Jan 2013	Sept 2012	n/a
h. Undertake a review of the Solar Auction Process and publish the results <sup>8</sup>	n/a	n/a	Dec 2013
i. Publish the review of the Plastic Bag Ban <sup>8</sup>	n/a	n/a	Dec 2013
j. Assess data and prepare a public report on the use and quality of the water resources of the ACT annually which is to be published on the Directorate's website <sup>9</sup>	n/a	n/a	Mar 2014

### Notes:

1. The Output name has been changed from Policy in the 2012-13 Budget to Environment Policy in the 2013-14 Budget.
2. This indicator has been discontinued as the delivery of National Energy Customer Framework was completed in July 2012.
3. This indicator has been discontinued as it is expected that the public release of the new *Think water act water* will be completed in 2012-13.
4. The introduction of legislation was delayed to incorporate COAG reforms.
5. The delay in publishing was due to the caretaker period in September.
6. The report was published in January 2013.
7. This indicator has been discontinued as the measure has been completed.
8. New indicator.
9. Indicator transferred from Output 1.1.

## Accountability Indicators cont.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
<b>Output 1.6: Environment Protection and Water Regulation</b>			
a. Administer Environment Protection Authorisations as listed in Schedule 1 of the <i>Environment Protection Act 1997</i> in accordance with statutory timeframes that are applied to the assessment, granting and review of the authorisations and Environmental Agreements	100%	100%	100%
b. Administer water resources trading requirements within agreed National Timeframes <sup>1</sup>	100%	100%	n/a
c. Prepare and submit National Environment Protection Measure jurisdictional reports to the National Environment Protection Council within agreed timeframe	Sep 2012	Sep 2012	Sep 2013
d. Assess and prepare a public report on air quality in the ACT annually which is to be published on the Directorate's website	Jun 2013	Jun 2013	Jun 2014
e. Administer water resources trading entitlements within 20 working days using the stop the clock methodology <sup>2</sup>	n/a	n/a	100%

**Notes:**

1. This indicator has been discontinued and replaced with indicator (e).
2. New Indicator.

	2012-13 Targets	2012-13 Est. Outcome	2013-14 Targets
<b>EBT: Office of the Commissioner for Sustainability and the Environment</b>			
<b>EBT 1: Office of the Commissioner for Sustainability and the Environment</b>			
a. Report on the uptake of recommendations on the ACT State of the Environment and special reports as part of the annual report	Sep 2012	Sep 2012	Sep 2013
b. Undertake Ministerial initiated investigations in accordance with the Minister's direction	100%	100%	100%
c. Undertake Commissioner initiated investigations in accordance with the Terms of Reference	100%	100%	100%
d. Undertake complaints generated investigations in accordance with the Terms of Reference	100%	100%	100%
e. Report on complaints about the management of the environment by the Territory or a Territory agency as part of the annual report	Sep 2012	Sep 2012	Sep 2013

## Changes to Appropriation

### Changes to Appropriation – Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>2012-13 Budget</b>	<b>74,824</b>	<b>66,675</b>	<b>64,845</b>	<b>62,542</b>	<b>62,542</b>
<b>FMA Section 16B Rollovers from 2011-12</b>					
Tune Up Canberra	600	-	-	-	-
Feed-in Tariff Stage 3	405	-	-	-	-
Sustainability Data Management System	366	-	-	-	-
ACTSmart Programs	301	-	-	-	-
eDevelopment Transition Project	300	-	-	-	-
Transport for Canberra – Strategic Planning Studies	290	-	-	-	-
Master Planning Program – Group Centres, Transport Corridors and Rural Villages	260	-	-	-	-
Enhanced Electronic Service Delivery to Small Business	200	-	-	-	-
Review of the Environment Protection Act and Environment Conservation Legislation	150	-	-	-	-
Molonglo Stage 2 – Suburbs 3 & 4 Environment Impact Statement and Clearances (Feasibility)	118	-	-	-	-
Urban Development Sequence for Affordable Housing (Feasibility)	118	-	-	-	-
Nature Conservation and Resource Management	110	-	-	-	-
Distributed Energy (Co-Generation and Tri-Generation)	100	-	-	-	-
Review of the ACT's Environmental Noise Standards	100	-	-	-	-
Infill Development Infrastructure Studies (Feasibility)	68	-	-	-	-
Heritage Register	60	-	-	-	-
East Lake – Gas Main Relocation near Monaro Highway (Feasibility)	50	-	-	-	-
Commercial and Industrial Land Supply Strategy	44	-	-	-	-
Woden Valley – Stormwater Retardation Basins (Feasibility)	40	-	-	-	-
Plastic Bag Ban – Implementation	35	-	-	-	-
Kenny Planning and Design Framework & Kenny and Throsby Environmental Assessments (Feasibility)	30	-	-	-	-
Threatened Species Conservation	26	-	-	-	-
Tidbinbilla Plan and Management	25	-	-	-	-
Fish Stocking	21	-	-	-	-
Bettongs Translocation Project	16	-	-	-	-
Review – <i>Think water, act water</i>	15	-	-	-	-
ACT Kangaroo Action Plan	6	-	-	-	-
<b>2013-14 Budget Policy Adjustments</b>					
Canberra Urban and Regional Futures	-	250	250	-	-
Support for Construction Services	-	205	210	215	221
Extension of Energy Efficiency Scheme Administration	-	377	613	626	-
Government Architect	-	100	-	-	-
ACT Light Rail Master Plan (Feasibility)	-	400	1,000	-	-
Greenfields Planning for Affordable Housing (Feasibility)	-	200	150	-	-
General Savings	-	(880)	(892)	(903)	(995)
Service Reprofitting	-	(900)	(990)	(1,389)	(2,168)
Cost Recovery	-	(345)	(359)	(373)	(388)

## Changes to Appropriation cont.

### Changes to Appropriation – Controlled

Government Payment for Outputs	2012-13 Est. Out. \$'000	2013-14 Budget \$'000	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>2013-14 Budget Technical Adjustments</b>					
Revised Indexation Parameters		(71)	(73)	(75)	986
Revised Superannuation Parameters	-	766	747	851	632
Revised Superannuation Guarantee Rate	-	46	101	217	347
Transfer – Infrastructure Planning to EDD	(1,146)	(535)	(542)	(549)	(556)
Transfer – Carbon Neutral Government Funding from Various Agencies	1,513	1,902	1,414	1,451	1,490
Transfer – Carbon Neutral Government Funding to Capital Injection	(1,513)	(1,902)	(1,414)	(1,451)	(1,490)
Transfer – City Area Bus Layover Facility from Capital Injection	92	250	-	-	-
Transfer – Gungahlin to City Transit Corridor from Capital Injection	504	-	-	-	-
Transfer – ACT Strategic Cycle Network Plan from Capital Injection	35	60	-	-	-
Revised Funding Profile – East Lake – Planning and Design Framework Implementation (Feasibility)	(100)	100	-	-	-
Revised Funding Profile – Continuation of Urban Infill Program (Feasibility)	(150)	150	-	-	-
Revised Funding Profile – Infill Development Infrastructure Studies (Feasibility)	(877)	877	-	-	-
Revised Funding Profile – Urban Development Sequence for Affordable Housing (Feasibility)	(700)	700	-	-	-
Revised Funding Profile – Kenny Planning and Design Framework & Kenny and Throsby Environmental Assessments (Feasibility)	(120)	120	-	-	-
Revised Funding Profile – East Lake Sustainable Urban Renewal	(100)	100	-	-	-
Savings – Continuation of Urban Infill Program (Feasibility)	(166)	-	-	-	-
Savings – Molonglo Stage 2 – Suburbs 3 & 4 Environmental Impact Statement and Clearances (Feasibility)	(500)	-	-	-	-
Carbon Neutral Government Funding – ESDD Contribution	-	(7)	-	-	-
Commonwealth Grants – Water for the Future NP	632	-	-	-	(70)
Commonwealth Grants – Implementing Water Reform in the Murray-Darling Basin NP	98	221	327	327	327
Commonwealth Grants – Implementation of the National Insurance Affordability NP	-	133	416	-	-
<b>2013-14 Budget</b>	<b>76,180</b>	<b>68,992</b>	<b>65,803</b>	<b>61,489</b>	<b>60,878</b>



## Changes to Appropriation cont.

### Changes to Appropriation – Territorial

	2012-13	2013-14	2014-15	2015-16	2016-17
Payment for Expenses on Behalf of Territory	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2012-13 Budget</b>	<b>1,767</b>	<b>1,803</b>	<b>1,839</b>	<b>1,883</b>	<b>1,883</b>
<b>FMA Section 16B Rollovers from 2011-12</b>					
Heritage Grants	243	-	-	-	-
Office of the Commissioner for Sustainability and the Environment (Operations)	150	-	-	-	-
Environment Grants	63	-	-	-	-
<b>2013-14 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	(3)	(3)	(3)	35
<b>2013-14 Budget</b>	<b>2,223</b>	<b>1,800</b>	<b>1,836</b>	<b>1,880</b>	<b>1,918</b>

### Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>2012-13 Budget</b>	<b>21,052</b>	<b>1,845</b>	<b>507</b>	<b>520</b>	<b>520</b>
<b>FMA Section 16B Rollovers from 2011-12</b>					
Partial Reconstruction of Gudgeby Homestead and Acquisition of Historic Collections	46	-	-	-	-
<b>2013-14 Budget Policy Adjustments</b>					
Upgrade to Critical Document Management System	-	500	-	-	-
Enhancement of eDevelopment Interface	-	900	400	-	-
<b>2013-14 Budget Technical Adjustments</b>					
Revised Indexation Parameters	-	-	-	-	6
Transfer – Infrastructure Planning to EDD	(263)	(270)	(277)	(283)	(283)
Transfer – Carbon Neutral Government Funding from Government Payment for Outputs	1,513	1,902	1,414	1,451	1,490
Transfer – City Area Bus Layover Facility to Government Payment for Outputs	(92)	(250)	-	-	-
Transfer – Gungahlin to City Transit Corridor to Government Payment for Outputs	(504)	-	-	-	-
Transfer – ACT Strategic Cycle Network Plan to Government Payment for Outputs	(35)	(60)	-	-	-
Revised Funding Profile – Carbon Neutral Government	(2,235)	2,235	-	-	-
Revised Funding Profile – Inner North Stormwater Reticulation Network	(1,500)	1,500	-	-	-
Revised Funding Profile – North Weston/Molonglo Stormwater Harvesting Scheme	(200)	200	-	-	-
Revised Funding Profile – Gungahlin – The Valley Ponds and Stormwater Harvesting Scheme	(1,500)	1,500	-	-	-
Revised Funding Profile – City Area Bus Layover Facility (Design)	(250)	250	-	-	-

## Changes to Appropriation cont.

### Changes to Appropriation – Controlled

	2012-13	2013-14	2014-15	2015-16	2016-17
Capital Injections	Est. Out.	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
Revised Funding Profile – Gungahlin to City Transit Corridor	(83)	83	-	-	-
Revised Funding Profile – ACT Strategic Cycle Network Plan (Feasibility)	(60)	60	-	-	-
Revised Funding Profile – Transport for Canberra – Park and Bike and Ride Facilities – ESDD Planning	(60)	60	-	-	-
<b>2013-14 Budget</b>	<b>15,829</b>	<b>10,455</b>	<b>2,044</b>	<b>1,688</b>	<b>1,733</b>

## 2013-14 Capital Works Program

	Estimated Total Cost \$'000	Estimated Expenditure Pre 2013-14 \$'000	2013-14 Financing \$'000	2014-15 Financing \$'000	2015-16 Financing \$'000	Physical Completion Date
<b>New Capital Works</b>						
<i>Sustainable Planning</i>						
ACT Light Rail Master Plan (Feasibility)	1,400	-	400	1,000		Dec 2014
Greenfields Planning for Affordable Housing (Feasibility)	350		200	150		Jun 2015
<b>Total New Capital Works</b>	<b>1,750</b>	<b>-</b>	<b>600</b>	<b>1,150</b>	<b>-</b>	
<b>Capital Upgrades</b>						
Heritage	135	-	135			
<b>Total Capital Upgrades</b>	<b>135</b>	<b>-</b>	<b>135</b>			
<b>Total New Works</b>	<b>1,885</b>	<b>-</b>	<b>735</b>	<b>1,150</b>	<b>-</b>	
<b>Works in Progress</b>						
<i>Sustainable Planning</i>						
East Lake — Planning and Design Framework Implementation (Feasibility)	250	150	100	-	-	Jun 2014
Molonglo Valley — Finalisation of Stage 2 and Commencement of Stage 3 Planning (Feasibility)	1,570	570	1,000	-	-	Jun 2014
Continuation of Urban Infill Program (Feasibility)	764	114	650	-	-	Jun 2014
Infill Development Infrastructure Studies (Feasibility)	1,500	623	877	-	-	Nov 2013
Urban Development Sequence for Affordable Housing (Feasibility)	1,400	700	700	-	-	Dec 2013
Kenny Planning and Design Framework and Kenny and Throsby Environmental Assessments	900	780	120	-	-	Dec 2013
East Lake Sustainable Urban Renewal	1,720	1,620	100	-	-	Jun 2014
<i>Sustainability</i>						
Inner North Stormwater Reticulation Network	7,500	5,000	2,500	-	-	Nov 2013
North Weston/Molonglo Stormwater Harvesting Scheme	1,000	800	200	-	-	Nov 2013
Gungahlin — The Valley Ponds and Stormwater Harvesting Scheme	6,500	5,000	1,500	-	-	Nov 2013
Carbon Neutral Government	5,000	2,765	2,235	-	-	Jun 2014
<i>Transport Planning</i>						
Transport for Canberra — City Area Bus Layover Facility (Design) — ESDD Planning	500	250	250	-	-	Dec 2013
Gungahlin to City Transit Corridor (formerly Northbourne Avenue Transitway)	2,500	2,067	433	-	-	Dec 2013
ACT Strategic Cycle Network Plan	200	140	60	-	-	Aug 2013
Transport for Canberra — Park and Ride Facilities — ESDD Planning	300	240	60	-	-	Oct 2013
<b>Total Works in Progress</b>	<b>31,604</b>	<b>20,819</b>	<b>10,785</b>			
<b>Total Capital Works Program</b>	<b>33,489</b>	<b>20,819</b>	<b>11,520</b>	<b>1,150</b>		

## Environment and Sustainable Development Directorate Operating Statement

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
74,824	Government Payment for Outputs	76,180	68,992	-9	65,803	61,489	60,878
6,007	User Charges — Non ACT Government	5,722	3,565	-38	3,679	3,798	3,717
489	User Charges — ACT Government	489	507	4	528	549	549
38	Interest	38	37	-3	37	38	38
802	Other Revenue	1,397	824	-41	855	889	889
1,498	Resources Received Free of Charge	2,000	2,013	1	2,025	2,038	2,052
<b>83,658</b>	<b>Total Revenue</b>	<b>85,826</b>	<b>75,938</b>	<b>-12</b>	<b>72,927</b>	<b>68,801</b>	<b>68,123</b>
<b>83,658</b>	<b>Total Income</b>	<b>85,826</b>	<b>75,938</b>	<b>-12</b>	<b>72,927</b>	<b>68,801</b>	<b>68,123</b>
<b>Expenses</b>							
36,904	Employee Expenses	39,913	36,857	-8	35,257	34,305	34,003
6,003	Superannuation Expenses	6,577	6,449	-2	6,328	6,268	6,194
34,061	Supplies and Services	33,057	28,494	-14	25,927	22,259	21,991
1,441	Depreciation and Amortisation	760	427	-44	450	730	730
61	Borrowing Costs	96	98	2	101	103	106
1,972	Grants and Purchased Services	3,502	950	-73	598	622	363
4,131	Other Expenses	9,758	35,013	259	1,880	2,115	2,439
2,385	Transfer Expenses	0	1,779	#	3,310	3,341	3,245
<b>86,958</b>	<b>Total Ordinary Expenses</b>	<b>93,663</b>	<b>110,067</b>	<b>18</b>	<b>73,851</b>	<b>69,743</b>	<b>69,071</b>
<b>-3,300</b>	<b>Operating Result</b>	<b>-7,837</b>	<b>-34,129</b>	<b>-335</b>	<b>-924</b>	<b>-942</b>	<b>-948</b>
<b>-3,300</b>	<b>Total Comprehensive Income</b>	<b>-7,837</b>	<b>-34,129</b>	<b>-335</b>	<b>-924</b>	<b>-942</b>	<b>-948</b>

## Environment and Sustainable Development Directorate Balance Sheet

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
	<b>Current Assets</b>						
6,824	Cash and Cash Equivalents	5,052	5,258	4	5,464	5,939	6,414
4,522	Receivables	6,713	8,627	29	10,051	11,512	13,012
776	Other Current Assets	27	45	67	63	81	99
<b>12,122</b>	<b>Total Current Assets</b>	<b>11,792</b>	<b>13,930</b>	<b>18</b>	<b>15,578</b>	<b>17,532</b>	<b>19,525</b>
	<b>Non Current Assets</b>						
4,621	Receivables	2,298	4,533	97	4,533	4,533	4,533
33,394	Property, Plant and Equipment	3,078	2,984	-3	2,969	2,994	3,019
1,442	Intangibles	1,513	1,380	-9	1,648	2,396	1,844
16,812	Capital Works in Progress	29,284	2,146	-93	2,046	746	746
<b>56,269</b>	<b>Total Non Current Assets</b>	<b>36,173</b>	<b>11,043</b>	<b>-69</b>	<b>11,196</b>	<b>10,669</b>	<b>10,142</b>
<b>68,391</b>	<b>TOTAL ASSETS</b>	<b>47,965</b>	<b>24,973</b>	<b>-48</b>	<b>26,774</b>	<b>28,201</b>	<b>29,667</b>
	<b>Current Liabilities</b>						
3,942	Payables	2,930	3,028	3	3,126	3,224	3,322
839	Finance Leases	812	846	4	880	914	948
18,056	Employee Benefits	14,251	14,813	4	15,375	15,938	16,501
2,066	Other Liabilities	885	872	-1	858	844	830
<b>24,903</b>	<b>Total Current Liabilities</b>	<b>18,878</b>	<b>19,559</b>	<b>4</b>	<b>20,239</b>	<b>20,920</b>	<b>21,601</b>
	<b>Non Current Liabilities</b>						
600	Finance Leases	630	596	-5	562	528	494
936	Employee Benefits	1,083	1,118	3	1,153	1,187	1,221
86	Other	88	88	-	88	88	88
<b>1,622</b>	<b>Total Non Current Liabilities</b>	<b>1,801</b>	<b>1,802</b>	<b>..</b>	<b>1,803</b>	<b>1,803</b>	<b>1,803</b>
<b>26,525</b>	<b>TOTAL LIABILITIES</b>	<b>20,679</b>	<b>21,361</b>	<b>3</b>	<b>22,042</b>	<b>22,723</b>	<b>23,404</b>
<b>41,866</b>	<b>NET ASSETS</b>	<b>27,286</b>	<b>3,612</b>	<b>-87</b>	<b>4,732</b>	<b>5,478</b>	<b>6,263</b>
	<b>REPRESENTED BY FUNDS EMPLOYED</b>						
41,866	Accumulated Funds	27,286	3,612	-87	4,732	5,478	6,263
<b>41,866</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>27,286</b>	<b>3,612</b>	<b>-87</b>	<b>4,732</b>	<b>5,478</b>	<b>6,263</b>

**Environment and Sustainable Development Directorate  
Statement of Changes in Equity**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
<b>Opening Equity</b>							
24,114	Opening Accumulated Funds	19,294	27,286	41	3,612	4,732	5,478
<b>24,114</b>	<b>Balance at the Start of the Reporting Period</b>	<b>19,294</b>	<b>27,286</b>	<b>41</b>	<b>3,612</b>	<b>4,732</b>	<b>5,478</b>
<b>Comprehensive Income</b>							
-3,300	Operating Result for the Period	-7,837	-34,129	-335	-924	-942	-948
<b>-3,300</b>	<b>Total Comprehensive Income</b>	<b>-7,837</b>	<b>-34,129</b>	<b>-335</b>	<b>-924</b>	<b>-942</b>	<b>-948</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>							
21,052	Capital Injections	15,829	10,455	-34	2,044	1,688	1,733
<b>21,052</b>	<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>15,829</b>	<b>10,455</b>	<b>-34</b>	<b>2,044</b>	<b>1,688</b>	<b>1,733</b>
<b>Closing Equity</b>							
41,866	Closing Accumulated Funds	27,286	3,612	-87	4,732	5,478	6,263
<b>41,866</b>	<b>Balance at the End of the Reporting Period</b>	<b>27,286</b>	<b>3,612</b>	<b>-87</b>	<b>4,732</b>	<b>5,478</b>	<b>6,263</b>

**Environment and Sustainable Development Directorate  
Cash Flow Statement**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
74,824	Cash from Government for Outputs	76,180	68,992	-9	65,803	61,489	60,878
6,198	User Charges	4,159	4,453	7	4,588	4,728	4,647
38	Interest Received	38	37	-3	37	38	38
2,583	Other Receipts	3,680	2,792	-24	2,835	2,882	2,896
<b>83,643</b>	<b>Operating Receipts</b>	<b>84,057</b>	<b>76,274</b>	<b>-9</b>	<b>73,263</b>	<b>69,137</b>	<b>68,459</b>
<b>Payments</b>							
36,323	Related to Employees	39,399	36,320	-8	34,720	33,768	33,466
5,908	Related to Superannuation	6,482	6,355	-2	6,234	6,174	6,100
33,014	Related to Supplies and Services	32,046	27,392	-15	24,822	21,147	20,873
61	Borrowing Costs	96	98	2	101	103	106
1,812	Grants and Purchased Services	3,342	975	-71	623	647	388
3,937	Other	4,521	3,149	-30	3,247	3,482	3,806
2,385	Territory Receipts to Government	0	1,779	#	3,310	3,341	3,245
<b>83,440</b>	<b>Operating Payments</b>	<b>85,886</b>	<b>76,068</b>	<b>-11</b>	<b>73,057</b>	<b>68,662</b>	<b>67,984</b>
<b>203</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-1,829</b>	<b>206</b>	<b>111</b>	<b>206</b>	<b>475</b>	<b>475</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
16,052	Purchase of Property, Plant and Equipment and Capital Works	11,551	6,318	-45	630	237	243
5,000	Issue of Loan	4,278	4,137	-3	1,414	1,451	1,490
<b>21,052</b>	<b>Investing Payments</b>	<b>15,829</b>	<b>10,455</b>	<b>-34</b>	<b>2,044</b>	<b>1,688</b>	<b>1,733</b>
<b>-21,052</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>-15,829</b>	<b>-10,455</b>	<b>34</b>	<b>-2,044</b>	<b>-1,688</b>	<b>-1,733</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Receipts</b>							
21,052	Capital Injections from Government	15,829	10,455	-34	2,044	1,688	1,733
<b>21,052</b>	<b>Financing Receipts</b>	<b>15,829</b>	<b>10,455</b>	<b>-34</b>	<b>2,044</b>	<b>1,688</b>	<b>1,733</b>
<b>21,052</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>15,829</b>	<b>10,455</b>	<b>-34</b>	<b>2,044</b>	<b>1,688</b>	<b>1,733</b>
<b>203</b>	<b>NET INCREASE /(DECREASE) IN CASH HELD</b>	<b>-1,829</b>	<b>206</b>	<b>111</b>	<b>206</b>	<b>475</b>	<b>475</b>
<b>6,621</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>6,881</b>	<b>5,052</b>	<b>-27</b>	<b>5,258</b>	<b>5,464</b>	<b>5,939</b>
<b>6,824</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>5,052</b>	<b>5,258</b>	<b>4</b>	<b>5,464</b>	<b>5,939</b>	<b>6,414</b>

## Notes to the Budget Statements

Significant variations are as follows:

### *Operating Statement*

- government payment for outputs:
  - the increase of \$1.356 million in the 2012-13 estimated outcome from the original budget is mainly due to the rollover of funding for initiatives to 2012-13 (\$3.854 million), new Commonwealth funded projects (\$0.730 million) and the transfer to GPO for transport initiatives (\$0.631 million), partially offset by the rollover of funding for initiatives from 2012-13 to 2013-14 (\$2.047 million), transfer of the infrastructure planning functions to EDD (\$1.146 million) and savings on feasibility studies (\$0.666 million); and
  - the decrease of \$7.188 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to savings initiatives and the completion of programs such as the Commonwealth funded *Caring for our Country* and land release infrastructure studies, partially offset by new initiatives (\$1.532 million).
- user charges – non ACT Government: the decrease of \$2.157 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to a decrease in the collection of extension of time to build fees.
- other revenue:
  - the increase of \$0.595 million in the 2012-13 estimated outcome from the original budget is due to the Directorate accessing funds to assist with redundancy payments; and
  - the decrease of \$0.573 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the one-off receipt of revenue in 2012-13 to assist with redundancy payments.
- resources received free of charge: the increase of \$0.502 million in the 2012-13 estimated outcome from the original budget is mainly due to the re-alignment of budgeted costs to actual costs.
- employee expenses:
  - the increase of \$3.009 million in the 2012-13 estimated outcome from the original budget is mainly due to the staff required to complete land release feasibility studies (\$1.2 million) and transitional costs associated with achieving savings initiatives (\$1.9 million); and
  - the decrease of \$3.056 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to savings initiatives and the completion of programs including *Caring for our Country* and land release infrastructure.
- superannuation expenses: the increase of \$0.574 million in the 2012-13 estimated outcome from the original budget is mainly due to a change in the superannuation profile of staffing in the Directorate.



- supplies and services:
  - the decrease of \$1.004 million in the 2012-13 estimated outcome from the original budget is mainly due to the rollover of funding to 2013-14 (\$2.047 million), the re-classification of expenses to better align with actual costs (\$2.433 million) and the savings on feasibility studies (\$0.666 million), partially offset by the rollover of funding for initiatives to 2012-13 (\$2.953 million), new Commonwealth funding (\$0.730 million) and the transfer of transport initiatives (\$0.631 million); and
  - the decrease of \$4.563 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the one-off expenditure in 2012-13 for programs deferred from 2011-12 (\$2.953 million), the completion of a number of initiatives mostly associated with land release infrastructure (\$2.5 million), savings initiatives and reduced access to funding from own source revenue (\$1.281 million), partially offset by the rollover of funding from 2012-13 to 2013-14 (\$2.047 million).
- depreciation and amortisation: the decrease of \$0.681 million in the 2012-13 estimated outcome from the original budget is due to the delayed capitalisation of assets.
- grants and purchased services:
  - the increase of \$1.530 million in the 2012-13 estimated outcome from the original budget is mainly due to the reclassification of expenses to better align with actual costs (\$0.930 million) and the rollover of funding for initiatives to 2012-13 (\$0.6 million); and
  - the decrease of \$2.552 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the cessation of *Caring for our Country* funding from the Commonwealth (\$1.359 million) and the one-off expenditure in 2012-13 for deferred programs (\$1.252 million).
- other expenses:
  - the increase of \$5.627 million in the 2012-13 estimated outcome from the original budget is mainly due to the completion of feasibility studies (\$2.413 million), an increase in assets transferred to Government agencies (\$1.332 million), and the impairment of receivables (\$1.2 million); and
  - the increase of \$25.255 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of stormwater projects to TAMS (\$32.7 million), partially offset by the one-off expenditure relating to completion of feasibility studies, transfers and impairment in 2012-13 (\$6.162 million) and savings associated with the ACTSmart program (\$1.165 million).
- transfer expenses:
  - the decrease of \$2.385 million in the 2012-13 estimated outcome from the original budget is mainly due to a decrease in extension of time to build revenue being returned to the Territory; and
  - the increase of \$1.779 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to an increase in revenue being returned to the Territory.

### *Balance Sheet*

- cash and cash equivalents: the decrease of \$1.772 million in the 2012-13 estimated outcome from the original budget mainly relates to the payment of employee benefits for staff savings yet to be fully realised.
- current receivables: the increase of \$2.191 million in the 2012-13 estimated outcome from the original budget and the increase of \$1.914 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the take-up of the Carbon Neutral Government loan facility by Government agencies.
- other current assets: the decrease of \$0.749 million in the 2012-13 estimated outcome from the original budget is due to the flow-on effects of the 2011-12 audited financial results.
- non current receivables:
  - the decrease of \$2.323 million in the 2012-13 estimated outcome from the original budget is mainly due to the flow-on effects of the 2011-12 audited financial result; and
  - the increase of \$2.235 million in the 2013-14 Budget from the 2012-13 estimated outcome mainly relates to the take-up by Government agencies of the Carbon Neutral Government loan facility.
- property plant and equipment: the decrease of \$30.316 million in the 2012-13 estimated outcome from the original budget is due to delays in the completion and capitalisation of stormwater projects.
- capital works in progress:
  - the increase of \$12.472 million in the 2012-13 estimated outcome from the original budget is due to the delays in the completion and capitalisation of the stormwater projects, partially offset by the expensing of completed feasibility studies and rollover of funding to 2013-14; and
  - the decrease of \$27.138 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the transfer of stormwater projects to TAMS upon completion.
- payables: the decrease of \$1.012 million in the 2012-13 estimated outcome from the original budget relates to the flow-on effects of the 2011-12 audited financial results.
- employee benefits:
  - the decrease of \$3.805 million in the 2012-13 estimated outcome from the original budget is due to the flow-on effects of the 2011-12 audited financial results; and
  - the increase of \$0.562 million in the 2013-14 Budget from the 2012-13 estimated outcome is mainly due to the impact of changes to the calculation of long service leave liability.
- other liabilities: the decrease of \$1.181 million in the 2012-13 estimated outcome from the original budget is due to the flow-on effects of the 2011-12 audited financial results.

*Statement of Changes in Equity*

Variations in the statement are explained in the notes above.

*Cash Flow*

Variations in the statement are explained in the notes above.

**Environment and Sustainable Development Directorate  
Statement of Income and Expenses on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>Income</b>							
<b>Revenue</b>							
1,767	Payment for Expenses on behalf of Territory	2,223	1,800	-19	1,836	1,880	1,918
68,844	Taxes, Fees and Fines	65,122	65,610	1	68,579	70,626	71,675
43	Interest	43	43	-	43	45	45
3,719	Land Revenue	4,500	3,812	-15	3,812	3,964	4,103
<b>74,373</b>	<b>Total Revenue</b>	<b>71,888</b>	<b>71,265</b>	<b>-1</b>	<b>74,270</b>	<b>76,515</b>	<b>77,741</b>
<b>74,373</b>	<b>Total Income</b>	<b>71,888</b>	<b>71,265</b>	<b>-1</b>	<b>74,270</b>	<b>76,515</b>	<b>77,741</b>
<b>Expenses</b>							
661	Employee Expenses	658	671	2	679	687	695
98	Superannuation Expenses	98	96	-2	98	99	101
527	Supplies and Services	677	537	-21	551	586	601
4	Depreciation and Amortisation	4	0	-100	0	0	0
2	Borrowing Costs	2	2	-	2	2	2
479	Grants and Purchased Services	785	494	-37	506	506	519
72,606	Transfer Expenses	69,665	69,465	..	72,434	74,635	75,823
<b>74,377</b>	<b>Total Ordinary Expenses</b>	<b>71,889</b>	<b>71,265</b>	<b>-1</b>	<b>74,270</b>	<b>76,515</b>	<b>77,741</b>
<b>-4</b>	<b>Operating Result</b>	<b>-1</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>-4</b>	<b>Total Comprehensive Income</b>	<b>-1</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Environment and Sustainable Development Directorate  
Statement of Assets and Liabilities on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
	<b>Current Assets</b>						
619	Cash and Cash Equivalents	1,130	1,097	-3	1,064	1,031	998
8,628	Receivables	8,212	8,487	3	8,762	9,037	9,312
<b>9,247</b>	<b>Total Current Assets</b>	<b>9,342</b>	<b>9,584</b>	<b>3</b>	<b>9,826</b>	<b>10,068</b>	<b>10,310</b>
	<b>Non Current Assets</b>						
3,178	Receivables	3,029	3,135	3	3,241	3,347	3,453
46,256	Property, Plant and Equipment	78,162	78,162	-	78,162	78,162	78,162
<b>49,434</b>	<b>Total Non Current Assets</b>	<b>81,191</b>	<b>81,297</b>	<b>..</b>	<b>81,403</b>	<b>81,509</b>	<b>81,615</b>
<b>58,681</b>	<b>TOTAL ASSETS</b>	<b>90,533</b>	<b>90,881</b>	<b>..</b>	<b>91,229</b>	<b>91,577</b>	<b>91,925</b>
	<b>Current Liabilities</b>						
8,284	Payables	8,546	8,773	3	9,000	9,227	9,454
24	Finance Leases	9	9	-	9	9	9
111	Employee Benefits	269	274	2	279	284	289
534	Other Liabilities	608	613	1	618	623	628
<b>8,953</b>	<b>Total Current Liabilities</b>	<b>9,432</b>	<b>9,669</b>	<b>3</b>	<b>9,906</b>	<b>10,143</b>	<b>10,380</b>
	<b>Non Current Liabilities</b>						
3,419	Payables	3,033	3,144	4	3,255	3,366	3,477
0	Finance Leases	27	27	-	27	27	27
8	Employee Benefits	5	5	-	5	5	5
<b>3,427</b>	<b>Total Non Current Liabilities</b>	<b>3,065</b>	<b>3,176</b>	<b>4</b>	<b>3,287</b>	<b>3,398</b>	<b>3,509</b>
<b>12,380</b>	<b>TOTAL LIABILITIES</b>	<b>12,497</b>	<b>12,845</b>	<b>3</b>	<b>13,193</b>	<b>13,541</b>	<b>13,889</b>
<b>46,301</b>	<b>NET ASSETS</b>	<b>78,036</b>	<b>78,036</b>	<b>-</b>	<b>78,036</b>	<b>78,036</b>	<b>78,036</b>
	<b>REPRESENTED BY FUNDS EMPLOYED</b>						
32,128	Accumulated Funds	31,970	31,970	-	31,970	31,970	31,970
14,173	Reserves	46,066	46,066	-	46,066	46,066	46,066
<b>46,301</b>	<b>TOTAL FUNDS EMPLOYED</b>	<b>78,036</b>	<b>78,036</b>	<b>-</b>	<b>78,036</b>	<b>78,036</b>	<b>78,036</b>

**Environment and Sustainable Development Directorate  
Statement of Changes in Equity on Behalf of the Territory**

Budget as at 30/6/13 \$'000		Est. Outcome as at 30/6/13 \$'000	Budget as at 30/6/14 \$'000	Var %	Estimate as at 30/6/15 \$'000	Estimate as at 30/6/16 \$'000	Estimate as at 30/6/17 \$'000
<b>Opening Equity</b>							
32,132	Opening Accumulated Funds	31,971	31,970	..	31,970	31,970	31,970
14,173	Opening Asset Revaluation Reserve	46,066	46,066	-	46,066	46,066	46,066
<b>46,305</b>	<b>Balance at the Start of the Reporting Period</b>	<b>78,037</b>	<b>78,036</b>	<b>..</b>	<b>78,036</b>	<b>78,036</b>	<b>78,036</b>
<b>Comprehensive Income</b>							
-4	Operating Result for the Period	-1	0	100	0	0	0
<b>-4</b>	<b>Total Comprehensive Income</b>	<b>-1</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>Total Movement in Reserves</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Equity</b>							
32,128	Closing Accumulated Funds	31,970	31,970	-	31,970	31,970	31,970
14,173	Closing Asset Revaluation Reserve	46,066	46,066	-	46,066	46,066	46,066
<b>46,301</b>	<b>Balance at the End of the Reporting Period</b>	<b>78,036</b>	<b>78,036</b>	<b>-</b>	<b>78,036</b>	<b>78,036</b>	<b>78,036</b>

**Environment and Sustainable Development Directorate  
Statement of Cash Flows on Behalf of the Territory**

2012-13 Budget \$'000		2012-13 Est. Outcome \$'000	2013-14 Budget \$'000	Var %	2014-15 Estimate \$'000	2015-16 Estimate \$'000	2016-17 Estimate \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Receipts</b>							
1,767	Cash from Government for EBT	2,223	1,800	-19	1,836	1,880	1,918
68,844	Taxes, Fees and Fines	65,122	65,610	1	68,579	70,626	71,675
43	Interest Received	43	43	-	43	45	45
3,892	Other Receipts	4,673	3,984	-15	3,984	4,136	4,275
<b>74,546</b>	<b>Operating Receipts</b>	<b>72,061</b>	<b>71,437</b>	<b>-1</b>	<b>74,442</b>	<b>76,687</b>	<b>77,913</b>
<b>Payments</b>							
661	Related to Employees	661	671	2	679	687	695
98	Related to Superannuation	98	96	-2	98	99	101
527	Related to Supplies and Services	879	737	-16	751	786	801
2	Borrowing Costs	2	2	-	2	2	2
479	Grants and Purchased Services	785	494	-37	506	506	519
5	Other	5	5	-	5	5	5
72,806	Territory Receipts to Government	69,665	69,465	..	72,434	74,635	75,823
<b>74,578</b>	<b>Operating Payments</b>	<b>72,095</b>	<b>71,470</b>	<b>-1</b>	<b>74,475</b>	<b>76,720</b>	<b>77,946</b>
<b>-32</b>	<b>NET CASH INFLOW/ (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>-34</b>	<b>-33</b>	<b>3</b>	<b>-33</b>	<b>-33</b>	<b>-33</b>
<b>-32</b>	<b>NET INCREASE /(DECREASE) IN CASH HELD</b>	<b>-34</b>	<b>-33</b>	<b>3</b>	<b>-33</b>	<b>-33</b>	<b>-33</b>
<b>651</b>	<b>CASH AT THE BEGINNING OF REPORTING PERIOD</b>	<b>1,164</b>	<b>1,130</b>	<b>-3</b>	<b>1,097</b>	<b>1,064</b>	<b>1,031</b>
<b>619</b>	<b>CASH AT THE END OF REPORTING PERIOD</b>	<b>1,130</b>	<b>1,097</b>	<b>-3</b>	<b>1,064</b>	<b>1,031</b>	<b>998</b>

## Notes to the Budget Statements

Significant variations are as follows:

### *Statement of Income and Expenses on Behalf of the Territory*

- taxes, fees and fines: the decrease of \$3.722 million in the 2012-13 estimated outcome from the original budget is mainly due to lower than expected receipts from the Lease Variation Charge.
- land revenue: the increase of \$0.781 million in the 2012-13 estimated outcome from the original budget and the decrease of \$0.688 million in the 2013-14 Budget from the 2012-13 estimated outcome is due to the receipt of one-off land rent payouts in 2012-13.
- transfer expenses: the decrease of \$2.941 million in the 2012-13 estimated outcome from the original budget is mainly due to lower than expected Lease Variation Charge revenue.

### *Statement of Assets and Liabilities on Behalf of the Territory*

- cash and cash equivalents: the increase of \$0.511 million in the 2012-13 estimated outcome from the original budget is due to the flow-on effects of the 2011-12 audited financial results.
- property plant and equipment: the increase of \$31.906 million in the 2012-13 estimated outcome from the original budget is mainly due to the revaluation of land as at 30 June 2012.
- reserves: the increase of \$31.893 million in the 2012-13 estimated outcome from the original budget is mainly due to the revaluation of land as at 30 June 2012.

### *Statement of Changes in Equity on Behalf of the Territory*

Variations in the statement are explained in the notes above.

### *Statement of Cash Flows on Behalf of the Territory*

Variations in the statement are explained in the notes above.